IN THE DISTRICT COURT OF THE UNITED STATES FOR THE MIDDLE DISTRICT OF ALABAMA -EASTERN-DIVISION NO2THERN

REGIONS BANK, a state banking association,))
Plaintiff and Counter Claim Defendant as to Parcel 1))))
CHARLENE RYLES, Administrator of the Estate of Charlie G. Ryles and CHARLENE RYLES, INDIVIDUALLY))))
Cross Claim Plaintiff))
V.) Civil Action No.: <u> </u>
THE ESTATE OF CHARLES G. RYLES; CHECK CARE SYSTEMS; ANDREANA PHIPHER BLENDA RYLES; CHARLENE RYLES; CHRISTOPHER RYLES; DOROTHY D. RYLES; GREGORY D. RYLES; KERONICA RYLES; KIMBERLY RYLES; SANDRA RYLES; INTERNAL REVENUE SERVICE,))))))))))))))
Defendants; Counter Claim Defendants; and Cross Claim Defendants.)))
Defendants.))

NOTICE OF REMOVAL

Petitioner, Internal Revenue Service, by and through Leura Garrett Canary, United States Attorney for the Middle District of Alabama, respectfully petitions for removal of this action from the Circuit Court of Pike County, Alabama, to the United States District

Court for this District, and in support thereof, represent the following:

1. That Petitioner, Internal Revenue Service, is a named defendant in the above-captioned civil action which is pending in the Circuit Court of Pike County, Alabama, Civil Action No. 2005-B-014. Copies of all process, pleadings, and orders served upon defendants in such action are attached hereto.

2. That the above-captioned action is one which may be removed without bond to this court pursuant to 28 U.S.C. §§ 1444 and 2410(a), for the reasons that: (a) this action involves the partition of lands between heirs, one of whose property and rights to property are subject to a lien of the Internal Revenue Service and (b) Defendant, Internal Revenue Service, is an agency of the United States.

WHEREFORE, Petitioner prays that said action be removed from the Circuit Court of Pike County, Alabama.

DATED this 20th day of October, 2005.

LEURA G. CANARY United States Attorney

R. RANDOLPH NEELEY

Assistant United States Attorney

Bar Number: 9083-E56R Attorney for Defendant Post Office Box 197

Montgomery, AL 36101-0197 Telephone No.: (334) 223-7280 Facsimile No.: (334) 223-7418 E-mail: rand.neeley@usdoj.gov

CERTIFICATE OF SERVICE

I hereby certify that I have this date served a copy of the foregoing Notice of Removal upon all interested parties by mailing a copy of same, first class, postage prepaid, addressed as follows:

Regions Bank c/o Alan C. Christian Rick A. LaTrace Johnstone and Adams P.O. Box 1988 Mobile, Alabama 36633

Estate of Charles G. Ryles c/o James N. Thomas James N. Thomas, L.L.C. P.O. Box 974
Troy, AL 36081-0974

Checkcare Systems c/o Richard C. Dean, Jr. Attorney at Law P.O. Box 1028 Montgomery, AL 36101

Dated this the 20th day of October, 2005.

Assistant United States Attorney